

ANNEX VII

(Referred to in Article 99)

SCHEDULE OF SPECIFIC COMMITMENTS ON SERVICES

PART A

COMMUNITY'S SCHEDULE

INTRODUCTORY NOTE

1. The specific commitments in this schedule apply only to the territories in which the Treaties establishing the Community are applied and under the conditions laid down in these Treaties. These commitments apply only to the relations between the Community and its Member States on the one hand, and non-Community countries on the other. They do not affect the rights and obligations of Member States arising from Community law.

2. The following abbreviations are used to indicate the Member States:

- A Austria
- B Belgium
- I Italy
- D Germany
- IRL Ireland
- DK Denmark
- L Luxembourg
- E Spain
- NL The Netherlands
- F France
- FIN Finland
- P Portugal
- GR Greece
- S Sweden
- UK United Kingdom

3 A glossary of terms used by individual Member States is attached to this schedule.

“Subsidiary” of a legal person means a legal person which is effectively controlled by another legal person.

“Branch” of a legal person means a place of business not having legal personality which has the appearance of permanency, such as the extension of a parent body, has a management and is materially equipped to negotiate business with third parties so that the latter, although knowing that there will if necessary be a legal link with the parent body, the head office of which is abroad, do not have to deal directly with such parent body but may transact business at the place of business constituting the extension.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE			
	3) In all Member States ¹ services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators ² .	3) a) Treatment accorded to subsidiaries (of Chilean companies) formed in accordance with the law of a Member State and having their registered office, central administration or principal place of business within the Community is not extended to branches or agencies established in a Member State by a Chilean company. However, this does not prevent a Member State from extending this treatment to branches or agencies established in another Member State by a Chilean company or firm, as regards their operation in the first Member State's territory, unless such extension is explicitly prohibited by Community law.	
		b) Treatment less favourable may be accorded to subsidiaries (of Chilean companies) formed in accordance with the law of a Member State which have only their registered office or central administration in the territory of the Community, unless it can be shown that they possess an effective and continuous link with the economy of one of the Member States.	
		<p><u>Formation of Legal Entity</u></p> <p>3) S: A limited liability company (joint stock company) may be established by one or several founders. A founding party shall either reside</p>	

¹ In the case of Austria, Finland and Sweden no horizontal reservation has been taken for services considered as public utilities.

² Explanatory Note: Public utilities exist in sectors such as related scientific and technical consulting services, R&D services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific scheduling is not practical.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		within the EEA (European Economic Area) or be an EEA legal entity. A partnership can only be a founding party if each partner resides within the EEA ¹ . Corresponding conditions prevail for establishment of all other types of legal entities.	
	<p><u>Law on Foreign Companies' Branches</u></p> <p>3) S: A foreign company (which has not established a legal entity in Sweden) shall conduct its commercial operations through a branch, established in Sweden with independent management and separate accounts. S: Building projects with a duration of less than a year are exempted from the requirements of establishing a branch or appointing a resident representative.</p>	<p><u>Law on Foreign Companies' Branches</u></p> <p>3) S: The managing director and at least 50 per cent of the members of the board shall reside within the EEA (European Economic Area). S: The managing director of a branch shall reside within the EEA (European Economic Area)². S: Foreign or Swedish citizens not residing in Sweden, who wishes to conduct commercial operations in Sweden, shall appoint and register with the local authority a resident representative responsible for such activities.</p>	
	<p><u>Legal Entities:</u></p> <p>3) FIN: Acquisition of shares by foreign owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1000 employees or with a turnover exceeding 1000 million Finnish markka or with a balance sheet total exceeding 167 million euros) is subject to confirmation by the Finnish authorities ; the confirmation may be denied only if an important national interest would be jeopardized. FIN: At least half of the founders of a limited company need to be resident either in Finland or in one of the other EEA (European Economic Area) countries. Company exemptions may, however, be granted.</p>	<p>FIN: A foreigner living outside the European Economic Area and carrying on a trade as a private entrepreneur or as a partner in a Finnish limited or general partnership needs a trade permit. If a foreign organization or foundation which is resident outside the European Economic Area intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required. FIN: If at least half of the members of the Board or the Managing Director are resident outside the European Economic Area, a permission is required. Company exemptions may, however, be granted.</p>	
	<p><u>Real estate purchases:</u></p> <p>DK: Limitations on real estate purchase by non-resident</p>	<p><u>Real estate purchases:</u></p> <p>A: The acquisition, purchase as well as rent or</p>	

¹ Exceptions from these requirements may be granted, if it can be proved that residency is not necessary.

² Exceptions from these requirements may be granted, if it can be proved that residency is not necessary.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>physical and legal entities. Limitations on agricultural estate purchased by foreign physical and legal entities. GR: According to Law No. 1892/89 permission from the Minister of Defense is needed for a citizen to acquire land in areas near borders. According to administrative practices permission is easily granted for direct investment.</p>	<p>lease of real estate by foreign natural persons and legal persons requires an authorization by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not. IRL: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to a certificate to this effect from the Minister for Enterprise and Employment. This law does not apply to land within the boundaries of cities and towns.</p>	
		<p>I: Unbound for purchase of real estate. FIN (Åland Islands): Restrictions on the right for natural persons who do not enjoy regional citizenship in Åland, and for legal persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. FIN (Åland Islands): Restrictions on the right of establishment and the right to provide services by natural persons who do not enjoy regional citizenship in Åland, or by any legal person, without permission by the competent authorities of the Åland Islands.</p>	
	<p><u>Investments:</u></p> <p>F: Foreign purchases exceeding 33,33 per cent of the shares of capital or voting rights in existing French enterprise, or 20 per cent in publicly quoted French companies, are subject to the following regulation: - after a period of one month following prior notification, authorization is tacitly granted unless the Minister of Economic Affairs has, in exceptional circumstances, exercised its right to postpone the investment.</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>F: Foreign participation in newly privatized companies may be limited to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public.</p> <p>E: Investment in Spain by foreign government and foreign public entities (which tends to imply, besides economic, also non-economic interests to entity's part), directly or through companies or other entities controlled directly or indirectly by foreign governments, need prior authorization by the government.</p> <p>P: Foreign participation in newly privatized companies may be limited to a variable amount, determined by the Government of Portugal on a case by case basis, of the equity offered to the public.</p>		
	<p>I: Exclusive rights may be granted or maintained to newly-privatized companies. Voting rights in newly privatized companies may be restricted in some cases. For a period of five years, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the Ministry of Treasury.</p> <p>F: For establishing in certain¹ commercial, industrial or artisanal activities, a specific authorization is needed if the managing director is not holder of a permanent residence permit.</p>		
		<p><u>Subsidies</u></p> <p>Eligibility for subsidies from the Community or Member States may be limited to legal persons established within the territory of a Member State or a particular geographical sub-division thereof. Unbound for subsidies for research and development. Unbound for branches established in a Member State by a non-Community company. The supply of a service, or</p>	

¹ Commercial, industrial or artisanal activities relate to sectors such as: other business services, construction, distribution and tourism services. It does not relate to telecommunications and financial services.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>its subsidisation, within the public sector is not in breach of this commitment.</p> <p>Commitments taken in this schedule do not require the Community or Member States to offer a subsidy to a service supplied from outside its territory.</p> <p>To the extent that any subsidies are made available to natural persons, their availability may be limited to nationals of a Member State.</p>	
	<p>4) Unbound except for measures concerning the entry into and temporary stay¹ within a Member State, without requiring compliance with an economic needs test², of the following categories of natural persons providing services:</p>	<p>4) Unbound except for measures concerning the categories of natural persons referred to in the Market Access column.</p>	
	<p>i) the temporary presence, as intra-corporate transferee³, of natural persons in the following categories, provided that the service supplier is a legal person and that the persons concerned have been employed by it or have been partners in it (other than as majority shareholders), for at least the year immediately preceding such movement:</p>	<p>Community directives on mutual recognition of diplomas do not apply to nationals of third countries. Recognition of the diplomas which are required in order to practise regulated professional services by non-Community nationals remains within the competence of each Member State, unless Community law provides otherwise. The right to practise a regulated professional service in one Member State does not grant the right to practise in another Member State.</p>	
	<p>a) Persons working in a senior position within a legal person, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent, including:</p> <p style="padding-left: 40px;">- directing the establishment or a department or</p>	<p><u>Residency requirements</u></p> <p>A: Managing directors of branches and legal persons have to be resident in Austria; natural persons responsible within a legal person or a branch for the observance of the Austrian Trade Act must be resident</p>	

¹ The duration of "temporary stay" is defined by the Member States and, where they exist, Community laws and regulations regarding entry, stay and work. The precise duration can vary according to the different categories of natural persons mentioned in this schedule.

² All other requirements of Community and Member States' laws and regulations regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements.

³ An "intra-corporate transferee" is defined as a natural person working within a legal person, other than a non-profit making organisation, established in the territory of Chile, and being temporarily transferred in the context of the provision of a service through commercial presence in the territory of a Member State; the legal persons concerned must have their principal place of business in the territory of Chile and the transfer must be to an establishment (office, branch or subsidiary) of that legal person, effectively providing like services in the territory of a Member State to which the EC Treaty applies.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<ul style="list-style-type: none"> sub-division of the establishment; - supervising and controlling the work of other supervisory, professional or managerial employees; - having the authority personally to hire and fire or recommend hiring, firing or other personnel actions. 	in Austria.	
	<p>b) Persons working within a legal person who possess uncommon knowledge essential to the establishment's service, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to the establishment, but also of whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession.</p>		
	<p>ii) the temporary presence of natural persons in the following categories:</p>		
	<p>a) Persons not residing in the territory of a Member State to which the EC treaties apply, who are representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service provider, where those representatives will not be engaged in making direct sales to the general public or in supplying services themselves.</p>		
	<p>b) Persons working in a senior position, as defined in i) a) above, within a legal person, who are responsible for setting up in a Member State a commercial presence of a service provider of Chile when:</p>		
	<ul style="list-style-type: none"> - the representatives are not engaged in making direct sale or supplying services; and 		
	<ul style="list-style-type: none"> - the service provider has its principal place of business in the territory of Chile and has no other representative, office, branch or subsidiary in that Member State. 		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	F: The managing director of an industrial, commercial or artisanal activity ¹ , if not holder of a residence permit, needs a specific authorization.		
	I: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorization to pursue the activity.		
	(iii) Unbound except for measures concerning the entry into and temporary stay within a Member State of the following category of natural persons without requiring compliance with an economic needs test except where indicated for a specific subsector. Access is subject to the following conditions ² :		
	- The natural persons are engaged in the supply of a service on a temporary basis as employees of a legal person, who has no commercial presence in any Member State of the European Community.		
	- The legal person has obtained a service contract, for a period not exceeding 3 months from a final consumer in the Member State concerned, through an open tendering procedure or any other procedure which guarantees the bona fide character of the contract (e.g. advertisement of the availability of the contract) where this requirement exists or is introduced in the Member State pursuant to the laws, regulations and requirements of the Community or its Member States.		
	- The natural person seeking access should be offering such services as an employee of the legal person supplying the service for at least the year (two years in the case of GR) immediately preceding such movement.		
	- The temporary entry and stay within the Member State concerned shall be for a period of not more than three months in any 12 months period (24 months in the case of NL) or for the duration of the contract, whatever is less.		

¹ Commercial, industrial or artisanal activities relate to sectors such as: other business services, construction, distribution and tourism services. It does not relate to telecommunications and financial services.

² The service contract shall comply with the laws, regulations and requirements of the Community and the Member State where the service contract is executed.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<ul style="list-style-type: none"> - The natural person must possess the necessary academic qualifications and professional experience as specified for the sector or activity concerned in the Member State where the service is supplied. 		
	<ul style="list-style-type: none"> - The commitment relates only to the service activity which is the subject of the contract; it does not confer entitlement to exercise the professional title of the Member State concerned. 		
	<ul style="list-style-type: none"> - The number of the persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be decided by the laws, regulations and requirements of the Community and the Member State where the service is supplied. 		
	<ul style="list-style-type: none"> - The service contract has to be obtained in one of the activities mentioned below and subject to the additional conditions mentioned in the subsector by the Member State concerned: 		
	<ul style="list-style-type: none"> - Legal services - Accounting services - Auditing services - Taxation advisory services - Architectural services, urban planning and landscape architectural services - Engineering services, integrated engineering services - Medical, Dental and Midwives Services - Veterinary services - Services provided by Nurses, Physiotherapists and Paramedical Personnel - Computer and related services - Research and development services 		
	<ul style="list-style-type: none"> - Advertising - Market research and opinion polling - Management consulting services - Services related to management consulting - Technical testing and analysis services 		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<ul style="list-style-type: none"> - Related scientific and consulting services - Advisory and Consulting Services Relating to Agriculture, Hunting and Forestry - Advisory and Consulting Services Relating to Fishing - Services Relating to Mining - Maintenance and repair of equipment - Photographic services - Convention services - Translation services - Construction services - Site investigation work - Environmental Services - Higher education services - Adult education services - Travel agencies and tour operator services - Tourist Guide services - Entertainment services - News agency services 		
	<ul style="list-style-type: none"> - Services related to the sale of equipment or to the assignment of a patent. 		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
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II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u>			
a) Legal advice home country law and public international law (excluding EC law)	1) F, P: Unbound for drafting of legal documents. S: Unbound when practising as “Advokat” (i.e. lawyer/solicitor/barrister) or as an EEA (European Economic Area) lawyer under his or her home-country corresponding professional title ¹ .	1) F, P: Unbound for drafting of legal documents. DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practise and law firms registered in Denmark. S: Unbound when practising as “Advokat” (i.e. lawyer/solicitor/barrister) or as an EEA (European Economic Area) lawyer under his or her home-country corresponding professional title. A: Foreign legal advisors are required to be members of their national Bar Association; they may use their professional title only with reference to the place of registration in their home country	
	2) None	2) None	
	3) D: Access subject to acceptance into a Bar Association according to the "Federal Lawyers Act" which requires establishment which is restricted to sole proprietorship or partnership only. F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. FIN: When practising legal services as a member of the General Bar Association, citizenship of one of the EEA (European Economic Area) countries is required A: Unbound	3) DK: Marketing of legal advice activities is restricted to law firms registered in Denmark. Only lawyers with a Danish licence to practise and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish licence to practise may sit on the board or be part of the management of a Danish law firm. A: Unbound	F: Host country law and international law (including EC law) are opened to the Members of the regulated legal and judicial profession. ²
	S: When supplying legal advice activity as “Advokat”, practicing of the profession in cooperation with other persons than other “advokats” or in the form of a limited liability company (joint stock company) is not permitted,	S: When appearing under the title "Advokat" (lawyer, solicitor/barrister) membership in Swedish Bar Association is required. Swedish or EEA (European Economic Area) citizenship and residency are required for such membership. When a person authorised as an	

¹ When not appearing under the title “Advokat”, or as an EEA lawyer under his or her home-country corresponding title, foreign lawyers may freely offer legal advice activities.

² Access to these professions is governed by the French law No. 90-1259 of 31 December 1990 which opens the entire range of legal and judicial activities.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>unless certain conditions are met. L: Host country law and international law¹ subject to registration as "avocat" at the Luxembourg Bar.</p>	<p>"Advokat" in a state within the EEA wishes to practice law on a permanent basis in Sweden under his or her home-country professional title, he/she shall register with the Swedish Bar Association.</p>	
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: A: Unbound F: Legal advice activities and drafting of legal documents as a main activity and for the public, are reserved to the members of the regulated legal and judicial professions². These activities may also be exercised as a secondary activity to the principal activity by members of other regulated professions or by qualified persons. A: At the request of a consumer, legal advisors may temporarily move into the territory of Austria in order to supply a specific service. FIN: When practicing legal services as a member of the General Bar Association, citizenship of one of the EEA (European Economic Area) countries is required. S: When supplying legal advice activity as "Advokat", practicing of the profession in cooperation with other persons than other "advokats" or in the form of a limited liability company (joint stock company) is not permitted, unless certain conditions are met.</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: DK: Marketing of legal advice activities is restricted to lawyers with a Danish license to practise. Requirement of a Danish legal examination in order to obtain a Danish licence to practise. A: Foreign legal advisors are required to be members of their national Bar Association ; they may use their professional title only with reference to the place of registration in their home country. S: When appearing under the title "Advokat" (lawyer, solicitor/barrister) membership in Swedish Bar Association is required. Swedish citizenship and residency are required for such membership.</p>	
	<p>Unbound except for B, D, DK, E, S and UK as indicated in the horizontal section under (iii), subject to the above conditions and the following specific limitations: B, D, DK, E, S and UK: University degree and professional qualifications and three years' professional experience in the sector. D: Unbound for activities reserved to "Rechtsanwalt". B: Economic Needs Test is required if the gross annual</p>	<p>Unbound except for B, D, DK, E, S and UK as indicated in the horizontal section under (iii): DK: Marketing of legal advice activities is restricted to lawyers with a Danish license to practise. Requirement of a Danish legal examination in order to obtain a Danish licence to practise. S: When appearing under the title "Advokat" (lawyer, solicitor/barrister) membership in Swedish Bar</p>	

¹ International law includes also EC law.

² Access to these professions is governed by the French law N° 90-1259 of 31 December 1990 which opens the entire range of legal and judicial activities.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	salary of the natural person is below the threshold of 30000 Euro.	Association is required. Swedish citizenship and residency are required for such membership.	
b) Accounting services (CPC 86212 other than "auditing services", 86213, 86219)	1) F, I: Unbound 2) None	1) F, I: Unbound A: No representation before competent authorities 2) None	
	3) D: Provision through a "GmbH & CoKG" and "EWIV" is prohibited. F: Provision through a SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. P: Provision through professional establishment only. I: Access is restricted to natural persons. Professional association (no incorporation) among natural persons permitted. A: Foreign accountants' (who must be authorized according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body	3) DK: Foreign accountants may enter into partnerships with Danish authorized accountants after obtaining permission from the Danish Commerce and Companies Agency.	
	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: F: non-EC professionals may be permitted to provide services, by a decision of the Minister of Economics, Finance and Budget, in agreement with the Minister of Foreign Affairs. The requirement of residence cannot exceed 5 years. I: Condition of residency for "Ragionieri-Periti commerciali". DK: Residence requirement unless otherwise provided by the Danish Commerce and Companies Agency. A: at the request of a consumer, accountants may temporarily move into the territory of Austria in order to supply a <u>specific</u> service. However, as a rule natural persons supplying accounting services are required to have their professional center (commercial presence) in Austria.	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: DK, I: Residence requirement.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>No representation before competent authorities.</p> <p>Unbound except for A, B, D, DK, E, L, NL, UK, S as indicated in the horizontal section under (iii) and subject to the above conditions and the following specific limitations: A, B, D, DK, E, NL, UK, S: University degree and professional qualifications and three years' experience in the sector.</p> <p>A: examination before the Austrian professional body. The employer must be member of the relevant professional body in the home country where such body exists.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p> <p>D: Unbound for activities reserved by law in the "Wirtschaftsprüfer".</p>	<p>Unbound except for A, B, D, DK, E, L, NL, UK, S as indicated in the horizontal section under (iii)</p>	
<p>b) Auditing services* (CPC 86211 and 86212 other than accounting services)</p>	<p>1) Unbound 2) None</p>	<p>1) Unbound 2) None</p>	
	<p>3) B: Provision through a "SA" and "Société en commandite" is prohibited. D: Provision through a "GmbH & CoKG" and "EWIV" is prohibited. F: For statutory audits: provision through any company form except SNC, SCS and secondary offices. P: Provision through professional association only. IRL: Provision through partnership only. I: For access as "Ragionieri-Periti commerciali" and "Dottori commerciali", access is restricted to natural persons only. Professional association (no incorporation) among natural persons permitted.</p>	<p>3) DK: Foreign auditors may enter into partnerships with Danish State authorized accountants after obtaining permission from the Danish Commerce and Companies Agency. S: Residency within the EEA (European Economic Area) and Swedish exam required¹</p>	

* Explanatory note: Given the fact that commercial presence is required to exercise any auditing activity, the cross-border mode is unbound. Only established statutory auditors can be approved by the national professional bodies. Approval is a necessary pre-condition to exercising the activity.

¹ Foreign exams and experience giving equivalent competence are recognized.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>FIN: At least one of the auditors of a Finnish Liability company must be resident in one of the EEA (European Economic Area) countries or an authorised auditing company.</p> <p>S: Only auditors approved in the EEA may perform legal auditing services in certain legal entities, i.a. in all limited companies. Only such persons may be share-owners or form partnership in companies which practice qualified auditing (for official purpose). EEA exam, work experience and residency are required for approval.</p> <p>A: Foreign auditors' (who must be authorized according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body</p>		
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>DK: Residence condition, unless otherwise provided by the Danish Commerce and Companies Agency.</p> <p>E: Residency requirement</p> <p>GR: Conditions of nationality for statutory auditors.</p> <p>E: Audit companies: Administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law, must fulfil a residency condition.</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>DK: Residence requirement.</p> <p>I, P: Residence requirement for individual auditors.</p> <p>S: Residency within the EEA (European Economic Area) and Swedish exam required.¹</p>	
	<p>I: Residency requirement for "Ragionieri-Periti commerciali". Audit companies: administrators and auditors in "società di revisions" other than those covered by the 8th EEC directive on company law, must fulfil a residency condition.</p> <p>FIN: At least one of the auditors of a Finnish Liability company must be resident in one of the EEA (European Economic Area) countries or an authorised auditing company.</p>		

¹ Foreign exams and experience giving equivalent competence are recognized.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	S: Only auditors approved in EEA may perform legal auditing services in certain legal entities, i.a. in all limited companies. Only such persons may be share-owners or form partnership in companies which practice qualified auditing (for official purpose)		
	Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the above conditions and the following specific limitations: B, D, DK, E: University degree and professional qualifications and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro. D: Unbound for activities reserved by law in the "Wirtschaftsprüfer".	Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)	
b) Bookkeeping services (CPC 86220)	1) F, I: Unbound. 2) None.	1) F, I: Unbound. A: No representation before competent authorities 2) None.	
	3) F: Provision through a SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. I: Access for natural persons only. Professional association (no incorporation) among natural persons permitted. A: Foreign bookkeepers' (who must be authorized according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body	3) None.	
	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: F: non-EC professionals may be permitted to provide services, by a decision of the Minister of Economics, Finance and Budget, in agreement with the Minister of	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: I: Residence requirement for "Ragionieri-Periti commerciali". P: Residence requirement.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Foreign Affairs. The requirement of residence cannot exceed 5 years.</p> <p>I: Condition of residency for "Ragionieri-Periti commerciali".</p> <p>A: At the request of a consumer, bookkeepers may temporarily move into the territory of Austria in order to supply a specific service; however, as a rule natural persons supplying bookkeepers services are required to have their professional centre (commercial presence) in Austria.</p>		
	<p>Unbound except for A, B, D, DK, E, L, NL, UK, S where: as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p> <p>A, B, D, DK, E, NL, UK, S: University degree and professional qualifications and three years' experience in the sector.</p> <p>A: examination before the Austrian professional body. The employer must be member of the relevant professional body in the home country where such body exists.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p> <p>D: Unbound for activities reserved by law in the "Wirtschaftsprüfer".</p>	<p>Unbound except for A, B, D, DK, E, L, NL, UK, S as indicated in the horizontal section under (iii)</p>	
<p>c) Taxation Advisory Services (CPC 863 excluding representation in Court/tribunals)</p>	<p>1) F: Unbound for the drafting of legal documents.</p> <p>2) None</p>	<p>1) F: Unbound for the drafting of legal documents.</p> <p>A: No representation before competent authorities</p> <p>2) None</p>	
	<p>3) I: Access for natural persons only. Professional association (no incorporation) among natural persons permitted.</p> <p>F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only.</p> <p>A: Foreign tax advisors' (who must be authorized according to the law of their home country) equity</p>	<p>3) None</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body</p>		
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: F: Legal advice activities and drafting of legal documents as a main activity and for the public, are reserved to the members of the regulated legal and judicial professions¹. These activities may also be exercised as a secondary activity to the principal activity by members of other regulated professions or by qualified persons. I: Condition of residency for "Ragionieri-Periti commerciali". A: At the request of a consumer tax advisors may temporarily move into the territory of Austria in order to supply a specific service; however, as a rule natural persons supplying taxation services are required to have their professional centre (commercial presence) in Austria.</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: I, P: Residence requirement.</p>	
	<p>Unbound except for A, B, D, DK, E, L, NL, UK, S where: as indicated in the horizontal section under (iii) and subject to the following specific limitations: A, B, DK, E, NL, UK, S: University degree and professional qualifications and three years' experience in the sector. A: Examination before the Austrian professional body. The employer must be member of the relevant professional body in the home country where such body exists. D: Unbound except for consulting services related to foreign tax law, where: university degree and professional, qualifications and three years' professional experience in the sector.</p>	<p>Unbound except for A, B, D, DK, E, L, NL, UK, S where: as indicated in the horizontal section under (iii)</p>	
<p>d) Architectural Services (CPC 8671)</p>	<p>1) B, GR, I, P: Unbound.</p>	<p>1) B, GR, I, P: Unbound. D: Application of the national rules on fees and</p>	

¹ Access to these professions is governed by the French law No. 90-1259 of 31 December 1990 which opens the entire range of legal and judicial activities.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>emoluments for all services which are performed from abroad. A: None for pure planning services</p>	
	<p>2) None 3) E: Access is restricted to natural persons. F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. I, P: Access is restricted to natural persons. Professional associations. (no incorporation) among natural persons permitted.</p>	<p>2) None 3) None</p>	
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: GR: Condition of nationality.</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: B, D: Use by third country qualified professionals of the professional title is only possible on the basis of mutual recognition agreements or for B, with special authorization by Royal Decree. I: Residence requirement.</p>	
	<p>Unbound except for B, D, DK, E, L, NL, UK, S where: as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro. E: Academic and professional qualifications recognized by the national authorities and licence delivered by the Professional Association. Unbound for CPC 86713, 86714, 86719.</p>	<p>Unbound except for B, D, DK, E, L, NL, UK, S where: as indicated in the horizontal section under (iii) and subject to the following conditions: D: Use by third country qualified professionals of the professional title is only possible on the basis of mutual recognition agreements. D: Application of the national rules on fees and emoluments for all services which are performed from abroad.</p>	
<p>e) Engineering services (CPC 8672)</p>	<p>1) GR, I, P: Unbound. 2) None 3) E: Access is restricted to natural persons. I, P: Access is restricted to natural persons. Professional association (no incorporation) among natural persons</p>	<p>1) GR, I, P: Unbound. A: None for pure planning services 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	permitted. 4) Unbound except as indicated in the horizontal section under (i) and (ii)	under (i) and (ii) and subject to the following limitations: I, P: Residency requirements	
	Unbound except for B, D, DK, E, NL, UK, S as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. UK: Compliance with an economic needs test is required.	Unbound except for B, D, DK, E, NL, UK, S as indicated in the horizontal section under (iii)	
f) Integrated Engineering Services (CPC 8673)	1) GR, I, P: Unbound. 2) None 3) E: Access is restricted to natural persons. I, P: Access is restricted to natural persons. Professional association (no incorporation) among natural persons permitted. 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) GR, I, P: Unbound. A: None for pure planning services 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: I, P: Residency requirements	
	Unbound except for B, D, DK, E, NL, UK, S as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. UK: Compliance with an economic needs test is required.	Unbound except for B, D, DK, E, NL, UK, S as indicated in the horizontal section under (iii)	
g) Urban Planning and Landscape Architectural Services (CPC 8674)	1) B, GR, I, P: Unbound.	1) B, GR, I, P: Unbound. A: None for pure planning services D: Application of the national rules on fees and emoluments for all services which are performed from abroad.	
	2) None	2) None	
	3) I, P: Access is restricted to natural persons. Professional association (no incorporation) among natural persons permitted.	3) None	
	4) Unbound except as indicated in the horizontal section under	4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	(i) and (ii) and subject to the following specific limitations: P: Condition of nationality.	under (i) and (ii) and subject to the following specific limitations: B, D: Use by third country qualified professionals of the professional title is only possible on the basis of mutual recognition agreements or, for B, with special authorization by Royal Decree. I: Residence requirement.	
	Unbound except for B, D, DK, E, NL, UK, S where: as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. UK: Compliance with an economic needs test is required.	Unbound except for B, D, DK, E, NL, UK, S where: as indicated in the horizontal section under (iii) and subject to the following conditions: D: Use by third country qualified professionals of the professional title is only possible on the basis of mutual recognition agreements. D: Application of the national rules on fees and emoluments for all services which are performed from abroad	
h) Medical, Dental and Midwives Services (CPC 9312, 93191*)	1) Unbound except for S: None 2) FIN: unbound.	1) Unbound except for S: None. 2) FIN: Unbound.	
	3) A: Unbound for medical and dental services; for midwives: access restricted to natural persons only. D: Access restricted to natural persons only. Economic needs test for medical doctors and dentists who are authorized to treat members of public insurance schemes. The criterion is shortage of doctors and dentists in the given region. E: Access restricted to natural persons only. I, P: Access is restricted to natural persons only. Professional association (no incorporation) among natural persons permitted. IRL: Access through partnership or natural persons only. S: Needs test applied to decide the number of private practices to be subsidised through the public insurance scheme.	3) A: Unbound for medical and dental services FIN: Unbound	

* Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.</p> <p>F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only.</p>		
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>A: Unbound except for midwives</p> <p>DK: Limited authorization to fulfil a specific function can be given for maximum 18 months.</p> <p>FIN: Unbound.</p> <p>P: Condition of nationality.</p> <p>F: Condition of nationality. However, access is possible within annually established quotas.</p> <p>D: Condition of nationality for doctors and dentists which can be waived on an exceptional basis in cases of public health interest.</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>A: Unbound for doctors and dentists.</p> <p>DK: Residence requirement in order to obtain necessary individual authorization from the National Board of Health.</p> <p>FIN: Unbound.</p> <p>I: Residence requirement.</p>	
	<p>Unbound except for B, D, DK, E, as indicated in the horizontal section under (iii) and subject to the above conditions and the following specific limitations:</p> <p>B, D, DK, E: University degree and professional qualifications and three years' professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p> <p>D: Condition of nationality for doctors and dentists which can be waived on an exceptional basis in cases of public health interest.</p>	<p>Unbound except for B, D, DK, E, as indicated in the horizontal section under (iii)</p>	
<p>i) Veterinary services (CPC 932)</p>	<p>1) Unbound except for FIN, L and S: None; and for UK: unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information e.g.: nutritional, behavioural and pet-care</p> <p>2) None</p>	<p>1) Unbound except for FIN, L and S: None; and for UK: unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information eg: nutritional, behavioural and pet-care</p> <p>2) None</p>	
	<p>3) A: Unbound.</p>	<p>3) A: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>D, DK, E, P: Access restricted to natural persons.</p> <p>I: Access restricted to natural persons. Professional associations (no incorporation) among natural persons permitted.</p> <p>IRL, UK: Access through partnership or natural persons only.</p> <p>F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only.</p>		
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>A: Unbound.</p> <p>D, F, GR, P: Condition of nationality.</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>A: Unbound.</p> <p>I: Residence requirement.</p>	
	<p>Unbound except for B, DK, E, as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p> <p>B, DK, E: University degree and professional qualifications and three years' professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>	<p>Unbound except for B, DK, E, as indicated in the horizontal section under (iii)</p>	
<p>j) Services provided by Nurses, Physiotherapists and Paramedical Personnel (CPC 93191[*], except for A where the following activities of CPC 9319 are covered: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians, psychologists and</p>	<p>1) Unbound except for FIN, L and S: None</p> <p>2) None</p> <p>3) E, P: Nurses – access restricted to natural persons.</p> <p>I: Nurses – access restricted to natural persons. Professional associations (no incorporation) among natural persons permitted.</p> <p>F: Provision through a SEL (anonyme, à responsabilité limitée, ou en commandite par actions) or SCP only.</p> <p>A: Access restricted to natural persons only except for psychologists and psychotherapists: none.</p> <p>S: Needs test applied to decide the number of private</p>	<p>1) Unbound except for FIN, L and S: None.</p> <p>2) None</p> <p>3) None</p>	

* Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
psychotherapists)	practices to be subsidised through the public insurance scheme.		
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>DK: Limited authorization to fulfil a specific function can be given for maximum 18 months.</p> <p>P: Condition of nationality.</p> <p>I: Subject to economic needs test: decision is subject to regional vacancies and shortages.</p> <p>A: natural persons, except nurses, psychologists and psychotherapists may establish a professional practice in Austria provided that the person concerned has practised the profession in question at least three years preceding the setting up of the professional practice in Austria</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>DK: Residence requirement in order to obtain necessary individual authorization from the National Board of Health.</p>	
	<p>Unbound except for B, D, DK, E, as indicated in the horizontal section under (iii) and subject to the above conditions and the following specific limitations:</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge, professional qualifications and three years' professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>	<p>Unbound except for B, D, DK, E, as indicated in the horizontal section under (iii)</p>	
Pharmacists (retail distribution of pharmaceutical goods- part of CPC 63211)	<p>1) Unbound</p> <p>2) A, FIN, S: Unbound.</p>	<p>1) Unbound</p> <p>2) A, FIN, S: Unbound</p>	
	<p>3)¹ A, FIN, S: Unbound</p> <p>D, DK, E, GR, I², L, NL, P: Access restricted to natural persons only.</p>	<p>3) A, FIN, S: Unbound</p>	

¹ Where the establishment of pharmacies is subject to an economic needs test, the main criteria taken into account are: the population, the number of existing pharmacies and their geographical density. These criteria are applied on a national treatment basis except for F.

² Additional commitment: in I, professional association (no incorporation) among natural persons is permitted.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>B, DK, E, F, GR, I, L, P,: Degree of pharmacist required. B, D, DK, E, F, I, IRL, P: Economic needs test applied. F: On a national treatment basis access through a SEL (anonyme, à responsabilité limitée ou en commandite par actions) SNC and SARL only.</p>		
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the specific conditions:</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the specific conditions:</p>	
	<p>A, FIN, S: Unbound F: Condition of nationality. However, within established quotas, access for third country nationals is possible provided the service provider holds the French degree in pharmacy. D, GR: Condition of nationality.</p>	<p>A, FIN, S: Unbound I, P: Residence requirement</p>	
	<p>Unbound except for B, DK, E as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, DK, E: University degree and professional qualifications and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>	<p>Unbound except for B, DK, E as indicated in the horizontal section under (iii)</p>	
<p>B. <u>Computer and Related Services</u></p>			
<p>a) Consultancy Services related to the Installation of Computer Hardware (CPC 841) b) Software Implementation Services (CPC 842) c) Data Processing Services (CPC 843) d) Data Base Services (CPC 844)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Maintenance and Repair (CPC 845) e) Other Computer Services (CPC 849)			
	<p>Unbound except for B, D, DK, E, GR, I L, NL, S where: as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p> <p>I, NL: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector.</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge, and three years professional experience in the sector.</p> <p>S: University degree and three years professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p> <p>I: Compliance with an economic needs test is required.</p> <p>GR: Unbound, except for computer scientists, systems analysts, programmers, software document analysts where: university degree and five years' professional experience in the sector.</p>	<p>Unbound except for B, D, DK, E, GR, I L, NL, S where: as indicated in the horizontal section under (iii)</p>	
<p><u>C. Research and Development Services</u> a) R&D services on natural sciences (CPC 851)</p>	<p>1) 2) 3) None except for F and IRL: unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: F, IRL: unbound</p>	<p>1) 2) 3) None except for F and IRL: unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: F, IRL: unbound</p>	
	<p>Unbound except for B, D, DK, E and F where concerning the temporary entry of researchers as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p>	<p>Unbound except for B, D, DK, E and F where concerning the temporary entry of researchers as indicated in the horizontal section under (iii)</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>B, D, DK, E, S: University degree or equivalent technical qualification demonstrating knowledge, and three years professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p> <p>F: -The researchers are in possession of an employment contract from a research body.</p> <ul style="list-style-type: none"> - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required. - The research body must pay a tax to the International Migration Office. 		
<p>b) R & D Services on Social Sciences and Humanities (CPC 852)</p>	<p>1) None</p> <p>2) None</p> <p>3) I: Access to the profession of psychologist is restricted to natural persons only. Professional association (no incorporation) among natural persons is permitted.</p> <p>P: Access to the profession of psychologist is restricted to natural persons only.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>I, P: Residence requirement for psychologists.</p>	
	<p>Unbound except for B, D, DK, E, F and L where concerning the temporary entry of researchers as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge, and three years professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p> <p>F: -The researchers are in possession of an employment</p>	<p>Unbound except for B, D, DK, E, F and L where concerning the temporary entry of researchers as indicated in the horizontal section under (iii)</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>contract from a research body.</p> <ul style="list-style-type: none"> - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required. - The research body must pay a tax to the International Migration Office. 		
c) Interdisciplinary R & D services (CPC 853)	<p>1), 2) 3) None except for F and IRL: unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following conditions: IRL: Unbound</p>	<p>1) , 2), 3) None except for F and IRL: unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following conditions: IRL: Unbound</p>	
	<p>Unbound except for B, D, DK, E and F where concerning the temporary entry of researchers as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge, and three years professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro. F: -The researchers are in possession of an employment contract from a research body. - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required. - The research body must pay a tax to the International Migration Office.</p>	<p>Unbound except for B, D, DK, E and F where concerning the temporary entry of researchers as indicated in the horizontal section under (iii)</p>	
D. <u>Real Estate Services</u> * a) Involving Own or Leased Property (CPC 821)	<p>1) IRL: Unbound. 2) None 3) E: Access through natural persons, partnership or "sociedad en comandita" only.</p>	<p>1) IRL: Unbound. 2) None 3) None</p>	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	

* The Service involved relates to the profession of real estate agents and does not affect any rights and/or restrictions on natural and legal persons purchasing real estate.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	under (i) and (ii)	under (i) and (ii) and subject to the following specific limitations: I, P: Residence requirement.	
b) On a Fee or Contract Basis (e.g. Property Evaluation, Estate Management, etc.) (CPC 822)	1) IRL: Unbound. 2) None 3) E: Access is restricted to natural persons.	1) IRL: Unbound. 2) None 3) DK: Authorization for authorized estate agent may limit the scope of activity.	
	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: DK: Authorized estate agent: Residence requirement unless waived by the Danish Commerce and Companies Agency. Unauthorized estate agent: Residence requirement unless waived by the Danish Commerce and Companies Agency.	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: DK: Authorized and unauthorized estate agent: Residence requirement unless waived by the Danish Commerce and Companies Agency. I, P: Residence requirement.	
E. <u>Rental/Leasing Services without Operators</u> a) Relating to ships (CPC 83103)	1) F: Chartering of all ships is subject to prior notification. 2) F: Chartering of all ships is subject to prior notification. 3) F: Chartering of all ships is subject to prior notification. S: To fly the Swedish flag proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships.	1) None 2) None 3) None	
	4) Unbound except as indicated in the horizontal section under (i) and (ii)	4) Unbound except as indicated in the horizontal section under (i) and (ii)	
b) Relating to Aircraft (CPC 83104)	1) None 2) All Member States: Aircraft used by Community air carriers have to be registered in the Member State licensing the air carrier or elsewhere in the Community. Waivers can be granted for short term lease contracts or under exceptional circumstances.	1) None 2) None	
	3) All Member States: To be registered in the aircraft register of these Member States, the aircraft must be owned either by natural persons meeting specific nationality criteria or by legal persons meeting specific criteria regarding ownership of capital and control (including nationality of	3) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	directors).		
	4) Unbound except as indicated in the horizontal section under (i) and (ii)	4) Unbound except as indicated in the horizontal section under (i) and (ii)	
c) Relating to Other Transport Equipment (CPC 83101, 83102, 83105)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
d) Relating to Other Machinery and Equipment (CPC 83106, 83107, 83108, 83109)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
<u>Rental Services with Operators</u> Rental of Vessels with Crew (CPC 7213, 7223)	1) F: Chartering of all ships is subject to prior notification. A, S: Unbound. 2) F: Chartering of all ships is subject to prior notification. A, S: Unbound. 3) F: Chartering of all ships is subject to prior notification. A, S: Unbound. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following conditions: S: Unbound	1) A, S: Unbound. 2) A, S: Unbound. 3) A, S: Unbound. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following conditions: S: Unbound	
Rental of Commercial Road Vehicles with Operator (CPC 7124)	1) A, S: Unbound 2) A, S: Unbound 3) A, S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following conditions: S: Unbound	1) A, S: Unbound 2) A, S: Unbound 3) A, S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following conditions: S: Unbound	
F. <u>Other Business Services</u> a) Advertising (CPC 871)	1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	Unbound except for B, D, DK, E, GR, I, L, UK, S as indicated in the horizontal section under (iii) and subject to the following specific limitations:	Unbound except for B, D, DK, E, GR, I, L, UK, S as indicated in the horizontal section under (iii)	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>B, D, DK, E, I, UK, S: Relevant qualifications and three years' professional experience.</p> <p>I, UK: Compliance with an economic needs test is required.</p> <p>GR: Relevant qualifications and five years' professional experience.</p>		
b) Market Research and Opinion Polling (CPC 864)	<p>1) 2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) 2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the above conditions and the following specific limitations:</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)</p>	
c) Management Consulting Services (CPC 865)	<p>1) 2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) 2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
	<p>Unbound except for B, D, DK, E, I, L, UK, S as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p> <p>I, UK: Unbound except for managers and senior consultants where: university degree and three years' professional experience.</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge, and three years professional experience in the sector.</p> <p>S: University degree and three years professional experience in the sector.</p> <p>I, UK: Compliance with an economic needs test is required.</p>	<p>Unbound except for B, D, DK, E, I, L, UK, S as indicated in the horizontal section under (iii)</p>	
d) Services Related to Management Consulting	<p>1) 2) 3) None</p>	<p>1) 2) 3) None</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 866)	4) Unbound except as indicated in the horizontal section under (i) and (ii)	4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	<p>Unbound except for B, D, DK, E, I, L, UK, S as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p> <p>I, UK: Unbound except for managers and senior consultants where: university degree and three years' professional experience.</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge, and three years professional experience in the sector.</p> <p>S: University degree and three years professional experience in the sector.</p> <p>I, UK: Compliance with an economic needs test is required.</p>	Unbound except for B, D, DK, E, I, L, UK, S as indicated in the horizontal section under (iii)	
e) Technical Testing and Analysis Services (CPC 8676)	<p>1) I: Unbound for the profession of biologist and chemical analyst.</p> <p>S: Unbound</p> <p>2) S: Unbound</p>	<p>1) I: Unbound for the profession of biologist and chemical analyst.</p> <p>S: Unbound</p> <p>2) S: Unbound</p>	
	<p>3) E: Access for chemical analysis through natural persons only.</p> <p>I: Access for the profession of biologist and chemical analyst through natural persons only. Professional association (no incorporation) among natural persons is permitted.</p> <p>P: Access for the profession of biologist and chemical analyst through natural persons only.</p> <p>S: Unbound.</p>	3) S: Unbound	
	4) Unbound except as indicated in the horizontal section under (i) and (ii)	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>I, P: Residence requirements for biologist and chemical analyst.</p>	
	Unbound except for B, D, DK, E, L, UK, S as indicated in the horizontal section under (iii) and subject to the following	Unbound except for B, D, DK, E, L, UK, S as indicated in the horizontal section under (iii)	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	specific limitations: B, D, DK, E, UK, S: University degree or technical qualifications demonstrating knowledge and three years' professional experience. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro. UK: Compliance with an economic needs test is required.		
f) Advisory and Consulting Services Relating to Agriculture, Hunting and Forestry (S: excluding hunting)	1) I: Unbound for activities reserved to agronomist and "periti agrari". 2) None 3) E: Access for agronomist and engineers in forestry is restricted to natural persons. P: Access for agronomist is restricted to natural persons.	1) I: Unbound for activities reserved to agronomist and "periti agrari". 2) None 3) None	
	I: Access for agronomist and "periti agrari" restricted to natural persons. Professional association (no incorporation) among natural persons is permitted.		
	4) Unbound except as indicated in the horizontal section under (i) and (ii)	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: I, P: Residence requirement for agronomists.	
	Unbound except for B, D, DK and E as indicated in the horizontal section under (iii) and subject to the above conditions and the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.	Unbound except for B, D, DK and E as indicated in the horizontal section under (iii)	
g) Advisory and Consulting Services Relating to Fishing	1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	Unbound except for B, D, DK and E as indicated in the horizontal section under (iii) and subject to the above	Unbound except for B, D, DK and E as indicated in the horizontal section under (iii)	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>conditions and the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>		
h) Services Relating to Mining	<p>1) None 2) None 3) E, P: Access for mining engineers is restricted to natural persons. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: FIN : The right to seek, claim and exploit a deposit is limited to natural persons resident within the EEA. Exemptions to the residency-requirement are granted by the Ministry of Trade and Industry.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: P: Residence requirement.</p>	
	<p>Unbound except for B, D, DK and E as indicated in the horizontal section under (iii) and subject to the above conditions and the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro. FIN : The right to seek, claim and exploit a deposit is limited to natural persons resident within the EEA. Exemptions to the residency-requirement are granted by the Ministry of Trade and Industry.</p>	<p>Unbound except for B, D, DK and E, as indicated in the horizontal section under (iii)</p>	
k) Placement and Supply Services of Personnel Executive Search Services (CPC 87201)	<p>1) A, D, E, FIN, IRL, P, S: Unbound. 2) A, FIN: Unbound 3) A, D, FIN, P: Unbound. E: State monopoly. 4) Unbound except as indicated in the horizontal section</p>	<p>1) A, D, E, FIN, IRL, P, S: Unbound. 2) A, FIN: Unbound 3) A, D, FIN, P: Unbound. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations:</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	under (i) and (ii) and subject to the following limitations: A, FIN: Unbound.	A, FIN: Unbound.	
Placement Services (CPC 87202)	1) Unbound 2) A, FIN: Unbound 3) A, FIN, P: Unbound D: Subject to a mandate given to the service supplier by the competent authority. The mandate will be granted in function of the situation and development of the labour market. B, F, E, I: State monopoly. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: A, FIN: Unbound	1) Unbound 2) A, FIN: Unbound 3) A, FIN, P: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: A, FIN: Unbound	
Supply Services of Office Support Personnel (CPC 87203)	1) A D, F, I, IRL, NL, P: Unbound. 2) A, FIN: Unbound 3) A, D, FIN, P: Unbound I: State monopoly. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: A, FIN: Unbound	1) A, D, F, I, IRL, NL, P: Unbound. 2) A, FIN: Unbound 3) A, D, FIN, P: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: A, FIN: Unbound	
l) Security Services (CPC 87302, 87303, 87304, 87305)	1) B, E, F, FIN, I, P: Unbound. 2) None 3) E: Access through Sociedades Anonimas, Sociedades de Responsabilidad Limitada, Sociedades Anonimas Laborales and Sociedades Cooperativas only. Access is subject to prior authorization. In granting the authorization, the Council of Ministers takes into account conditions such as competence, professional integrity and independence, adequacy of the protection provided for the security of the population and the public order. DK: Unbound for airport guard services. Requirement to be a national legal person. Access is subject to prior authorization. In granting the authorization, the Ministry of Justice takes into account conditions such as competence, professional integrity and independence,	1) B, E, F, FIN, I, P: Unbound. 2) None 3) DK: Requirement of residence and nationality for majority of members of the board and for managers. Unbound for airport guard services.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	experience and good reputation of the firm seeking establishment.		
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>DK: Unbound for airport guard services. Nationality requirement for managers.</p> <p>F: Requirement of nationality for managing directors and directors.</p> <p>B: Condition of nationality for management personnel.</p> <p>E, P: Nationality requirement for specialized personnel.</p> <p>I: Nationality requirement in order to obtain necessary authorization for security guard services and the transport of valuables.</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations:</p> <p>DK: Unbound for airport guard services. Residence requirement for managers.</p> <p>B: Residence requirement for management personnel.</p> <p>I: Residence requirement in order to obtain necessary authorization for security guard services and the transport of valuables.</p>	
m) Related Scientific and Technical Consulting Services* (CPC 8675)	<p>1) None except F: Unbound for exploration services.</p> <p>2) None</p>	<p>1) F: Unbound for exploration services.</p> <p>D: Application of the national rules on fees and emoluments for all surveying services which are performed from abroad.</p> <p>2) None</p>	
	<p>3) F: "Surveying": Access through a SEL (anonyme, à responsabilité limitée ou en commandite par actions), SCP, SA and SARL only.</p> <p>I: For certain exploration services activities related to mining (minerals, oil, gas, etc.), exclusive rights may exist.</p> <p>E: Access to profession of surveyors and geologists through natural persons only.</p> <p>P: Access restricted to natural persons.</p> <p>I: Access to profession of surveyors and geologists through natural persons only. Professional association (no incorporation) among natural persons permitted.</p>	<p>3) F: "Exploration and prospection services" subject to authorization.</p>	
	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific	

* The service involved excludes operation of mines.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	limitations: D: Conditions of nationality for publicly appointed surveyors. F: "Surveying" – operations relating to the establishment of property rights and to land law are reserved for EC "experts-géomètres".	limitations: I, P: Residence requirement.	
	Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the above conditions and the following specific limitations: B, D, DK, E: University degree and professional qualifications and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro. D: Conditions of nationality for publicly appointed surveyors.	Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the following conditions: D: Application of the national rules on fees and emoluments for all services which are performed from abroad.	
n) Maintenance and Repair of Equipment (not including Maritime Vessels, Aircraft or Other Transport Equipment) (CPC 633, 8861, 8866)	1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	Unbound except for B, D, DK and E as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.	Unbound except for B, D, DK and E as indicated in the horizontal section under (iii)	
o) Building-Cleaning	1) Unbound*	1) Unbound*	

* A commitment on this mode of supply is not feasible.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Services (CPC 874)	2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
p) Photographic Services (CPC 875 excluding retail)	1) Unbound** except for aerial photography: none 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) Unbound* except for aerial photography: none 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	Unbound except for B, D, DK and E as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.	Unbound except for B, D, DK and E as indicated in the horizontal section under (iii)	
q) Packaging Services (CPC 876)	1) Unbound* 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) Unbound 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
r) Printing and Publishing (CPC 88442)	1) 2) None 3) I: Foreign participation in publishing companies limited to 49 per cent of capital or of voting rights. 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
s) Convention Services (A: only exhibition management services)	1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	Unbound except for B, D, DK and E as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years'	Unbound except for B, D, DK and E as indicated in the horizontal section under (iii)	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>		
t) Other			
<p>Translation Services (CPC 87905)</p>	<p>1) 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: DK: Authorized public translators and interpreters: Citizenship condition unless waived by the Danish Commerce and Companies Agency.</p>	<p>1) 2) None 3) DK: Authorization for authorized public translators and interpreters may limit the scope of activity. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: DK: Authorized public translators and interpreters: residence requirement unless waived by the Danish Commerce and Companies Agency.</p>	
	<p>Unbound except for B, D, DK, E, GR, I, IRL, UK, S as indicated in the horizontal section under (iii) and subject to the following specific limitations: GR: Relevant qualifications and five years' professional experience. I, IRL, S, UK: Relevant qualifications and three years' professional experience. B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge, and three years professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro I, UK: Compliance with an economic needs test is required.</p>	<p>Unbound except for B, D, DK, E, GR, I, IRL, UK, S as indicated in the horizontal section under (iii)</p>	
<p>Interior Design Services (CPC 87907) *</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) D: Application of the national rules on fees and emoluments for all services which are performed from abroad. 2) None</p>	

* Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	under (i) and (ii)	3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
2. COMMUNICATION SERVICES			
<p>Postal and Courier services¹</p> <p>Services relating to the handling² of postal items³ according to the following list of sub-sectors, whether for domestic or foreign destinations.</p> <p>Sub-sectors (i), (iv) and (v) may be excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 350 grams⁴, plus the registered mail service used in the course of judicial or administrative procedures.</p> <p>(i) Handling of addressed written communications on</p>	<p>1) 2) 3) Licencing systems may be established for sub-sectors (i) to (v) for which a general Universal Service Obligation exists. These licences may be subject to particular universal service obligations and/or financial contribution to a compensation fund.</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) 2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>Independent national regulatory authorities have been established to ensure compliance with postal regulation and to deal with conflicts between commercial partners (public or private). The right to a postal universal service is ensured.</p>

¹ The commitment is listed according to the proposed classification that has been notified to WTO by the EC and its Member States on 23 March 2001 (WTO document S/CSS/W/61).

² The term “handling” should be taken to include clearance, sorting, transport and delivery.

³ “Postal item” refers to items handled by any type of commercial operator, whether public or private.

⁴ “Items of correspondence” : a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
any kind of physical medium ¹ , including - Hybrid mail service - Direct mail (ii) Handling of addressed parcels and packages ² (iii) Handling of addressed press products ³ (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail (v) Express delivery services ⁴ for items referred to in (i) to (iii) above (vi) Handling of non-addressed items (vii) Document exchange ⁵ (viii) Other services not elsewhere specified			
2.C Telecommunications services			
Telecommunications services are the transport of electro-magnetic signals - sound, data image and any combinations thereof, excluding broadcasting ⁶ . Therefore, commitments in this schedule do not cover the economic activity consisting of content provision which require telecommunications services for its transport. The provision of that content, transported via a telecommunications service, is subject to the specific commitments undertaken by the Community and its Member States in other relevant sectors.			

¹ E.g. letter, postcards.

² Books, catalogues are included hereunder.

³ Journals, newspapers, periodicals.

⁴ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

⁵ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

⁶ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of tv and radio programme signals to the general public, but does not cover contribution links between operators.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p><u>Domestic and international</u> Domestic and international services provided using any network technology, on a facilities based or resale basis, for public and non-public use, in the following market segments (these correspond to the following CPC numbers: 7521, 7522, 7523, 7524** , 7525, 7526 and 7529**, broadcasting is excluded):</p>			
<p>a. Voice telephone services b. Packet switched data transmission services c. Circuit-switched data transmissions services d. Telex services e. Telegraph services f. Facsimile services g. Leased circuit services h. Electronic mail i. Voice mail j. On-line information and database retrieval k. Electronic data interchange (EDI) l. Enhanced/value added facsimile services, incl. Store and forward, store and retrieve</p>	<p>1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>B: Licensing conditions may address the need to guarantee universal service, including through financing, in a transparent, non-discriminatory and competitively neutral manner and will not be more burdensome than necessary.</p>

** The service specified constitutes only a part of the total range of activities covered by the CPC concordance

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
m. Code and protocol conversion o. Other services: mobile and personal communications services and systems			
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, 512, 513, 514, 515, 516, 517, 518)	1) Unbound* except for 5111 and 5114: none 2) None 3) I: Exclusive rights are granted for construction, maintenance and management of highways and the airport of Rome. 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) Unbound* except for CPC 5111 and 5114: none 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	Unbound except for B, DK, E, F and NL where: as indicated in the horizontal section under (iii) and subject to the following specific limitations: NL: University degree and professional qualifications and three years' professional experience in the sector. B, DK, E: University degree or equivalent technical qualification demonstrating knowledge, and three years professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro. F: Unbound except for measures concerning the temporary entry of technicians under the following conditions: - The technician is an employee of a legal person within the territory of Chile and is transferred to a commercial presence in F which has a contract with that legal person. - The work permit is delivered for a period not exceeding six months.	Unbound except for B, DK, E, F and NL where: as indicated in the horizontal section under (iii)	

* A commitment on this mode of supply is not feasible.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<ul style="list-style-type: none"> - The technician presents a work certificate from the commercial presence in F and a letter from the legal person within the territory of Chile demonstrating its agreement to the transfer. - Compliance with an economic needs test is required. - The commercial presence body must pay a tax to the International Migration Office. 		
	<p>Unbound except for D, S and UK where as indicated in the horizontal section under (iii), only for CPC 5111, and subject to the following specific limitations: S, UK: University degree and professional qualifications and three years' professional experience in the sector. UK: Compliance with an economic needs test is required. D: Unbound except for limited range of services of site investigation work where: university degree and professional qualifications and three years' professional experience in the sector.</p>	<p>Unbound except for D, S and UK where as indicated in the horizontal section under (iii), only for CPC 5111</p>	
<p>4. DISTRIBUTION SERVICES¹</p>			
<p>A. <u>Commission Agents' Services</u> (CPC 621, 6111, 6113, 6121)</p>	<ul style="list-style-type: none"> 1) F: Unbound for traders and brokers working in market of national interest. 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: F: Condition of nationality for activities of traders, commissioners, and brokers working in twenty (20) markets of national interest. 	<ul style="list-style-type: none"> 1) F: Unbound for traders and brokers working in market of national interest. 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: I: Residence requirement. 	
<p>B. <u>Wholesale Trade Services</u></p>	<ul style="list-style-type: none"> 1) ² F: Unbound for pharmacies. 	<ul style="list-style-type: none"> 1) None 	

¹ Excluding arms in all Member States. Excluding explosives, chemical products and precious metals in all Member States except A, FIN, S. Excluding pyrotechnical goods, ignitable articles, blasting devices, ammunition, military equipment, tobacco and tobacco products, toxic substances, medical and surgical devices, certain medical substances and objects for medical use in A.

² Excluding tobacco in E, I.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 622, 61111, 6113, 6121)	2) None 3) ¹ F: Wholesale pharmacies are authorized according to the needs of the population and within established quotas. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: F: Condition of nationality for wholesale of pharmaceuticals.	2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: I: Residence requirement.	
C. <u>Retailing Services</u> ² (CPC 631, 632, 61112, 6113, 6121, 613)	1) None 2) None 3) ³ ⁴ B, DK, F, I, P: economic needs test on department stores applied on a national treatment basis. S: Individual municipalities may apply economic needs test to temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale ⁵ 4) Unbound except as indicated in the horizontal section under (i) and (ii), and subject to the following specific limitations: F: Condition of nationality for tobacconists (i.e. buraliste).	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
D. <u>Franchising</u> (CPC 8929)	1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
5. PRIVATELY FUNDED EDUCATION SERVICES			
A. <u>Primary Education Services</u> (CPC 921)	1) F: Condition of nationality. However, third country nationals may obtain authorization from competent	1) FIN, S: Unbound	

¹ Excluding tobacco in E, I, F.

² Excluding alcoholic beverages in FIN, S. Excluding pharmaceutical products (part of CPC 63211) in all Member States, which is committed in professional services under "pharmacists". Distribution services away from a fixed location (direct selling) are considered included as retail services. CPC 633 (repair services of personal and household goods) is committed under business services. This sector covers exclusively the distribution of merchandises. These are physical and transportable.

³ Where establishment is subject to an economic needs test, the main criteria are: the number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.

⁴ Excluding tobacco in E, F and I. Excluding alcoholic beverages in IRL.

⁵ Sale on a permanent basis from a fixed point of sale or manufacturing facilities are not affected by these rules.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>authorities to establish and direct an education institution and to teach. FIN, S: Unbound</p> <p>2) FIN, S: Unbound. 3) FIN, S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: FIN, S: Unbound. F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach.</p>	<p>2) FIN, S: Unbound. 3) FIN, S: Unbound. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: FIN, S: Unbound.</p>	
<p>B. <u>Secondary Education Services</u> (CPC 922)</p>	<p>1) FIN, S: Unbound. F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach. 2) FIN, S: Unbound 3) FIN, S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: FIN, S: Unbound F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach.</p>	<p>1) FIN, S: Unbound. 2) FIN, S: Unbound 3) FIN, S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: FIN, S: Unbound</p>	
<p>C. <u>Higher Education Services</u> (CPC 923)</p>	<p>1) F: Condition of nationality. However, third country nationals can have authorization from competent authorities to establish and direct an education institution and to teach. A, FIN, S: Unbound 2) A, FIN, S: Unbound 3) E, I: Needs test for opening of private universities</p>	<p>1) A, FIN, S: Unbound 2) A, FIN, S: Unbound 3) A, FIN, S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: A, FIN, S: Unbound</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>authorized to issue recognized diplomas or degrees. A, FIN, S: Unbound GR: Unbound for education institutions granting recognized State diplomas.</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: A, FIN, S: Unbound F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach.</p>		
	<p>Unbound except for B, D, DK, E, F and L concerning the temporary entry of professors where: as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge, and three years professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro. F: -The professors have obtained an employment contract from a university or other higher education institution. - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required unless those professors are designated directly by the Minister in charge of higher education. - The recruiting institution must pay a tax to the International Migration Office.</p>	<p>Unbound except for B, D, DK, E, F and L as indicated in the horizontal section under (iii)</p>	
<p>D. <u>Adult Education Services</u> (CPC 924)</p>	<p>1) 2) 3) FIN, S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: FIN, S: Unbound.</p>	<p>1) 2) 3) FIN, S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: FIN, S: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the above conditions following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)</p>	
<p>6. ENVIRONMENTAL SERVICES¹ (S: the offer does not include public works functions whether owned and operated by municipalities, state or federal governments or contracted out by these governments)</p>			
<p>A. Water for human use and wastewater management ***** Water collection, purification and distribution services through mains, except steam & hot water.</p>	<p>1) Unbound* 2) None 3) None except A, D, and UK: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) Unbound* 2) None 3) None except A, D and UK: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years'</p>	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)</p>	

¹ The classification of the environmental services is listed according to the classification proposal included in Job 7612 (Communication of the EC and its Member States).

* A commitment on this mode of supply is not feasible.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.		
Waste Water Services (CPC 9401, part of 18000)	1) Unbound* 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) Unbound* 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.	Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)	
B. Solid/hazardous waste management (CPC 9402, 9403)	1) Unbound* 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) Unbound* 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the following specific limitations: B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.	Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)	
C. Protection of ambient air and climate (CPC 9404)	1) Unbound* 2) None 3) S: Government owned monopoly for control services of	1) Unbound* 2) None 3) None	

* A commitment on this mode of supply is not feasible.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>exhaust-gas from cars and trucks. Such services must be offered on a non-profit basis.</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)</p>	
<p>D. Remediation and clean up of soil and waters (part of CPC 94060)</p>	<p>1) Unbound*</p> <p>2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) Unbound*</p> <p>2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)</p>	
<p>E. Noise and vibration abatement (CPC 9405)</p>	<p>1) Unbound*</p> <p>2) 3) None except for UK: Unbound</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) Unbound*</p> <p>2) 3) None except for UK: Unbound</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p>	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)</p>	

* A commitment on this mode of supply is not feasible.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>		
<p>F. Protection of biodiversity and landscape Nature and Landscape Protection Services (CPC 9406)</p>	<p>1) Unbound*</p> <p>2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) Unbound*</p> <p>2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)</p>	
<p>G. <u>Other Environmental and ancillary Services</u> (part of CPC 94090)</p>	<p>1) Unbound*</p> <p>2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) Unbound*</p> <p>2) 3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the following specific limitations:</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)</p>	
<p>7. HEALTH SERVICES</p>			

* A commitment on this mode of supply is not feasible.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
AND SOCIAL SERVICES			
A. <u>Hospital Services</u> (CPC 9311)	1) Unbound 2) FIN, S: Unbound	1) Unbound 2) FIN, S: Unbound	
	3) A, B, E, F, I, L, NL, P : economic needs test applied on a national treatment basis ¹ . FIN, S: Unbound.	3) FIN, S: Unbound.	
	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: FIN, S: Unbound.	4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: FIN, S: Unbound.	
B. <u>Other human health services</u> (CPC 9319)	1) Unbound 2) 3) Unbound except for A: none 4) Unbound except A: unbound except as indicated in the horizontal section under (i) and (ii).	1) Unbound 2) 3) Unbound except for A: none 4) Unbound except A: unbound except as indicated in the horizontal section under (i) and (ii)	
C. <u>Social Services</u> Convalescent and Rest Houses, Old People's Homes	1) Unbound 2) FIN, S: Unbound 3) FIN, S: Unbound F: Provision of services is permitted by the competent authorities according to local needs. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: FIN, S: Unbound	1) Unbound 2) FIN, S: Unbound 3) FIN, S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: FIN, S: Unbound.	
8. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels, Restaurants and Catering</u> (CPC 641, 642, 643) (excluding catering in	1) Unbound* except for catering: none 2) None 3) I: Local economic needs test on opening of new bars, cafés and restaurants.	1) Unbound* except for catering: none 2) None 3) None	

¹ Where establishment is subject to an economic needs test in a Member State, the main criteria are: the number of beds and/or heavy medical equipment on the basis of needs, population density and age scale, geographic spread, protection of areas of particular historic and artistic interest, impact on traffic conditions and creation of new employment.

* A commitment on this mode of supply is not feasible.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
transport services sector)			
	4) Unbound except as indicated in the horizontal section under (i) and (ii)	4) Unbound except as indicated in the horizontal section under (i) and (ii)	
B. <u>Travel Agencies and Tour Operators Services</u> (including tour managers) (CPC 7471)	1) None 2) None 3) P: Requirement of constitution of a commercial company having its corporate base in Portugal. I: Economic needs test. FIN: A permission from the National Consumer Administration is required.	1) None 2) None 3) None	
	4) Unbound except as indicated in the horizontal section under (i) and (ii)	4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	Unbound except for A, B, D, DK, E, I, FIN, IRL, S where: as indicated in the horizontal section under (iii) and subject to the following specific limitations: A, FIN, I, IRL, S: Unbound except for tour managers (persons whose function is to accompany a tour group of a minimum of 10 persons, without acting as guides in specific locations) where for A, I, IRL, S: professional certificate and three years' professional experience. B, D, DK, E: University degree or equivalent technical qualification and three years professional experience. I: Compliance with an economic needs test is required	Unbound except for A, B, D, DK, E, I, FIN, IRL, S where: as indicated in the horizontal section under (iii)	
C. <u>Tourist Guides Services</u> (CPC 7472)	1) I, P: Unbound. 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: E, I: The right to exercise the profession is reserved for the local organizations of tourist guides. GR, E, I, P: Access to the activity is subject to condition of nationality.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
	Unbound except for B, D, DK, S as indicated in the horizontal section under (iii) and subject to the above	Unbound except for B, D, DK, S as indicated in the horizontal section under (iii)	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>conditions and the following specific limitations: B, D, DK: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector. S: Professional certificate, relevant qualifications and three years' professional experience. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>		
<p>9. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than Audio-visual Services)</p>			
<p>A. <u>Entertainment Services</u> (including Theatre, Live Bands and Circus Services) (CPC 9619)</p>	<p>1) Unbound 2) FIN: Unbound 3) FIN: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: FIN: Unbound I: Economic needs test.</p>	<p>1) Unbound. 2) FIN: Unbound 3) FIN: Unbound. F, I: Unbound for subsidies and any other forms of direct and indirect support. S: Targeted financial support to specific local, regional or national activities. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: FIN: Unbound</p>	
	<p>Unbound except for A, B, D, DK, E and F concerning the temporary entry of artist where as indicated under the horizontal section under (iii) and subject to the following specific limitations: B, D, DK: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector. B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro. A, E: access is limited to persons whose main professional activity is in the field of fine arts, deriving the</p>	<p>Unbound except for A, B, D, DK, E and F concerning the temporary entry of artist where as indicated under the horizontal section under (iii)</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>major part of their income from that activity. such persons shall not exercise any other commercial activity in Austria.</p> <p>F: -The artists have obtained an employment contract from an authorized entertainment enterprise.</p> <p>- The work permit is delivered for a period not exceeding nine months renewable for a duration of three months.</p> <p>- Compliance with an economic needs test is required.</p> <p>- The entertainment enterprise must pay a tax to the International Migration Office.</p>		
<p>B. <u>News and Press Agency Services</u> (CPC 962)</p>	<p>1) None</p> <p>2) None</p> <p>3) F: Condition of nationality for administrators of Agence France Press. (other restrictions lifted if reciprocity granted)I: Special anti-concentration rules operate in the daily press and broadcasting sectors, specific limits are fixed to multimedia ownership. Foreign companies may not control publishing or broadcasting companies: foreign equity participation limited to 49 per cent.</p> <p>P: News companies, incorporated in Portugal in legal form of "Sociedade Anónima", must have the social capital in the form of nominal stock.</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii).</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii) and subject to the above conditions following specific limitations:</p> <p>B, D, DK, E: University degree or equivalent technical qualification demonstrating knowledge and three years' professional experience in the sector.</p> <p>B: Economic Needs Test is required if the gross annual salary of the natural person is below the threshold of 30000 Euro.</p>	<p>Unbound except for B, D, DK, E as indicated in the horizontal section under (iii)</p>	
<p>C. <u>Libraries, archives, museums and other cultural services</u> (CPC 963)</p>	<p>1) 2) 3) Unbound except in A: none</p> <p>4) Unbound except in A: unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) 2) 3) Unbound except in A: none</p> <p>4) Unbound except in A: unbound except as indicated in the horizontal section under (i) and (ii)</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>D. <u>Sporting and Other Recreational Services other than Gambling and Betting Services</u> (CPC 9641, 96491. A: ski school services and mountain guide services are not covered)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: I: Economic needs test.</p>	<p>1) None 2) None 3) S: Targeted financial support to specific local, regional or national activities 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
<p>10. TRANSPORT SERVICES</p>			
<p>A. <u>Maritime Transport services</u></p>	<p>(see additional definitions after the transport section)</p>		
<p>International Transport (freight and passengers) CPC 7211 and 7212 <u>less</u> cabotage transport</p>	<p>1) (a) <u>Liner Shipping</u>: none (b) <u>Bulk, tramp, and other international shipping, including passenger transportation</u>; none 2) None 3) (a) Establishment of registered company for the purpose of operating a fleet under the national flag of the State of establishment: unbound (b) Other forms of commercial presence for the supply of international maritime transport services (as defined below under Definitions concerning maritime transport): none 4) (a) Ships' crews: unbound (b) Key personnel employed in relation to a commercial presence as defined under mode 3b) above: Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) (a) Mode 1 a) Liner trade: none, other than the exceptional case where a Member States would have to enforce EC Regulation 954/79, article 2, par. 2. (b) None 2) None 3) (a) Unbound (b) None 4) (a) Unbound except as indicated in the horizontal section under (i) and (ii) (b) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>See footnote¹</p>

¹ "The Community shall continue to grant to ships operated by service suppliers of the other Party treatment no less favourable than that accorded to its own ships with regard to, *inter alia*, access to ports, use of infrastructure and auxiliary maritime services of the ports, as well as related fees and charges, customs facilities and the assignment of berths and facilities for loading and unloading. In ports services also include:"

1) Pilotage; 2) Towing and tug assistance; 3) Provisioning, fuelling and watering; 4) Garbage collecting and ballast waste disposal; 5) Port Captain's services; 6) Navigation aids; 7) Shore-based operational services essential to ship operations, including communications, water and electrical supplies; 8) Emergency repair facilities; 9) Anchorage, berth and berthing services.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<u>Maritime Auxiliary Services</u> Maritime Cargo Handling Services Storage and warehousing Services CPC 742 (as amended) Customs Clearance Services ¹ Container Station and Depot Services ²	1) Unbound* 2) 3) ** None 4) Unbound except as indicated in the horizontal section under (i) and (ii) 1) Unbound* 2) 3)** None 4) Unbound except as indicated in the horizontal section under (i) and (ii) 1) Unbound* 2) 3)** None 4) Unbound except as indicated in the horizontal section under (i) and (ii) 1) Unbound* 2) 3)** None 4) Unbound except as indicated in the horizontal section under	1) Unbound* 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) 1) Unbound* 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) 1) Unbound* 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii) 1) Unbound* 2) 3) None 4) Unbound except as indicated in the horizontal section	

¹ “Customs clearance services” (alternatively “customs house brokers’ services”) means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

² “Container station and depot services” means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

³ “Maritime agency services” means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

⁴ “Freight forwarding services” means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

* A commitment on this mode of supply is not feasible.

** Public utility concession or licensing procedures may apply in case of occupation of the public domain

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>Maritime Agency Services³</p> <p>(Maritime) Freight Forwarding Services⁴</p>	<p>(i) and (ii)</p> <p>1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p> <p>1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>under (i) and (ii)</p> <p>1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p> <p>1) 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	
<p>B. <u>Internal Waterways Transport</u></p> <p>b) Freight transportation</p> <p>c) Rental of vessels with crew</p> <p>f) Supporting services for internal waterway transport</p>	<p>1) 3) None, other than measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link), which reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>A: According to the Austrian Inland Waterways Shipping Act the setting up of a shipping company by natural persons requires EEA (European Economic Area) citizenship. In the case of establishment as legal person, the majority of managing directors, the managing board and the supervisory board must be EEA citizens. In addition the majority of the business shares must be held by EEA citizens.</p> <p>S: Unbound</p> <p>2) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>1) 3) None, other than measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link), which reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>S: Unbound</p> <p>2) None</p> <p>4) Unbound except as indicated in the horizontal section under (i) and (ii)</p>	<p>See footnote¹</p>

¹ The Community shall continue to grant to ships operated by service suppliers of the other Party treatment no less favourable than that accorded to its own ships with regard to, *inter alia*, access to ports, use of infrastructure and auxiliary maritime services of the ports, as well as related fees and charges, customs facilities and the assignment of berths and facilities for loading and unloading. In ports services also include (same as footnote for international maritime transport above)

1) Pilotage; 2) Towing and tug assistance; 3) Provisioning, fuelling and watering; 4) Garbage collecting and ballast waste disposal; 5) Port Captain's services; 6) Navigation aids; 7) Shore-based operational services essential to ship operations, including communications, water and electrical supplies; 8) Emergency repair facilities; 9) Anchorage, berth and berthing services.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
d) Maintenance and repair of vessels	1) Unbound 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) Unbound 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
C. <u>Air Transport Services</u>			
d) Maintenance and Repair of Aircraft and parts thereof	1) Unbound [*] 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) Unbound* 2) 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
Sales and Marketing	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) For distribution through CRS of air transport services provided by CRS parent carrier: unbound. 2) None 3) For distribution through CRS of air transport services provided by CRS parent carrier: unbound. 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
Computer Reservations System	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) For obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries: unbound. 2) None 3) For obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries: unbound. 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
E. <u>Rail Transport Services</u>			
d) Maintenance and Repair of Rail Transport Equipment	1) Unbound [*] 2) None 3) None	1) Unbound* 2) None 3) None	

* A commitment on this mode of supply is not feasible.

* A commitment on this mode of supply is not feasible.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
(CPC 8868)	4) Unbound except as indicated in the horizontal section under (i) and (ii)	4) Unbound except as indicated in the horizontal section under (i) and (ii)	
F. <u>Road Transport Services</u>			
a) Passenger Transportation (CPC 71213 in all Member States and 7122 in all Member States except in FIN: only CPC 71222 and 71223)	1) Unbound 2) None 3) For transport within a Member State (cabotage), by a carrier established outside that Member State: unbound except for rental of non-scheduled services of <u>buses</u> with operator (71223) ¹ where no limitation will apply as from 1996. A: Unbound S: Authorization required for commercial land transport service operations. Authorization is based on the applicants financial situation, experience and capability to supply the services. Limitations on the use of leased vehicles for such operations. - For 7122: E: Economic needs test.	1) Unbound 2) None 3) Unbound for transport within a Member State (cabotage), by a carrier established outside that Member State. A: Unbound S: Requirement on established entities to use vehicles with national registration.	
	- For 71221 (taxi services): All Member States except in S: economic needs test ² , plus.		
	DK: Access for natural persons only, and local establishment requirement. I: Access for natural persons only.		
	- For 71222 (limousine services): DK: Access for natural persons only, and local establishment requirement. FIN: Authorisation required, not extended to foreign registered vehicles. I: Access for natural persons only, and economic needs test.		

¹ Indicates that the service specified constitutes only a part of the total range of activities by the CPC concordance.

² Needs test based on the number of service suppliers in the local geographic area.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>P: Economic needs test. - For 71213 (Intercity bussing services):¹ I, E, IRL: Economic needs test. F: Unbound. FIN: Authorisation required, not extended to foreign registered vehicles. DK: Economic needs test P: Access through incorporation only.</p>		
	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: A: Unbound P: Nationality requirement for specialist personnel.</p>	<p>4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following specific limitations: A: Unbound DK: Residence requirement for managers.</p>	
<p>b) Freight Transportation (CPC 7123)</p>	<p>1) Unbound 2) None 3) For transport within a Member State by a carrier established in another Member State: unbound. A, E: Unbound. I: For transport within the country, licensing subject to an economic needs test. FIN: Authorisation required, not extended to foreign registered vehicles. S: Authorization required for commercial land transport service operations. Authorization is based on the applicants financial situation, experience and capability to supply the services. Limitations on the use of leased vehicles for such operations. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: A: Unbound</p>	<p>1) Unbound 2) None 3) Unbound for transport within a Member State by a carrier established in another Member State. A, E: Unbound. S: Requirement on established utilities to use vehicles with national registration. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: A: Unbound</p>	
<p>d) Maintenance and Repair of Road Transport</p>	<p>1) Unbound* 2) None</p>	<p>1) Unbound* 2) None</p>	

¹ Where the supply of a service is subject to an economic needs test, this is essentially based on existing public transport on the route concerned.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
Equipment (CPC 6112 and in FIN also parts of 88))	3) S: Operators allowed to establish and maintain their own terminal infrastructure facilities, subject to space and capacity constraints. 4) Unbound except as indicated in the horizontal section under (i) and (ii)	3) None 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
H. <u>Services auxiliary to all modes of transport</u>			
b) Storage and Warehouse Services (CPC 742) (other than in ports)	1) Unbound* 2) 3) S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) Unbound* 2) 3) S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
c) Freight Transport Agency/Freight Forwarding Services (CPC 748)	1) 2) 3) S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) 2) 3) S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
Pre-shipment Inspection (CPC 749 ¹ except for FIN: CPC 7490 only)	1) 2) 3) S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii)	1) 2) 3) S: Unbound 4) Unbound except as indicated in the horizontal section under (i) and (ii)	
I. <u>Other Transport Services</u> (Provision of Combined Transport Service)	1) Unbound except for FIN: none 2) S: Unbound 3) None, without prejudice to the limitations affecting any given mode of transport except in A, S: unbound. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: A, S: Unbound.	1) Unbound except for FIN: none 2) S: Unbound 3) None, without prejudice to the limitations affecting any given mode of transport except in A, S: unbound. 4) Unbound except as indicated in the horizontal section under (i) and (ii) and subject to the following limitations: A, S: Unbound.	

Definitions concerning maritime transport

1. Without prejudice to the scope of activities which may be considered as “cabotage” under the relevant national legislation, this schedule does not include “maritime cabotage services”, which are assumed to cover transportation of passengers or goods between a port located in a Member State and another port located in the same Member State and traffic originating and terminating in the same port located in a Member State provided that this traffic remains within this Member State’s territorial waters.

2. “Other forms of commercial presence for the supply of international maritime transport services” means the ability of international maritime transport service suppliers of the other

* A commitment on this mode of supply is not feasible.

¹ Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
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Party to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service within which the maritime transport constitutes a substantial element. (This commitment shall not, however, be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated services;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of this Agreement);
- (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;
- (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

3. « Multimodal transport operators » means the person on whose behalf the bill of lading /multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

COMMUNITY (continued)

Attachment A

GLOSSARY

TERMS USED FOR INDIVIDUAL MEMBER STATES

France

SC Société Civile
SCP Société Civile Professionnelle
SEL Société d'Exercice Libéral
SNC Société en Nom Collectif
SCS Société en Commandite Simple
SARL Société à Responsabilité Limitée
SCA Société en Commandite par Actions
SA Société Anonyme

N.B.: Toutes ces sociétés sont dotées de la personnalité morale

Germany

GmbH & CoKG Kommanditgesellschaft, bei der der persönlich haftende Gesellschafter eine GmbH (a stock company with limited responsibility) ist.

EWIV Europäische Wirtschaftliche Interessenvereinigung (European Economic Interest Grouping)

Italy

SPA Società per Azioni (joint stock company)
SRL Società a Responsabilità Limitata (company with limited responsibility)

For Italy the following professional services are covered in the EC offer:

Ragionieri-periti commerciali Bookkeeping accounting-auditing

Commercialisti Bookkeeping-accounting-auditing

Geometri Surveyors

Ingegneri Engineers

Architetti Architects

Geologi Geologists

Medici Doctors

Farmacisti Pharmacists

Psicologi Psychologists

Veterinari Veterinarians

Biologi Biologists

Chimici Chemists

Periti agrari Agricultural experts

Agronomi Agronomists

Attuari Actuarists